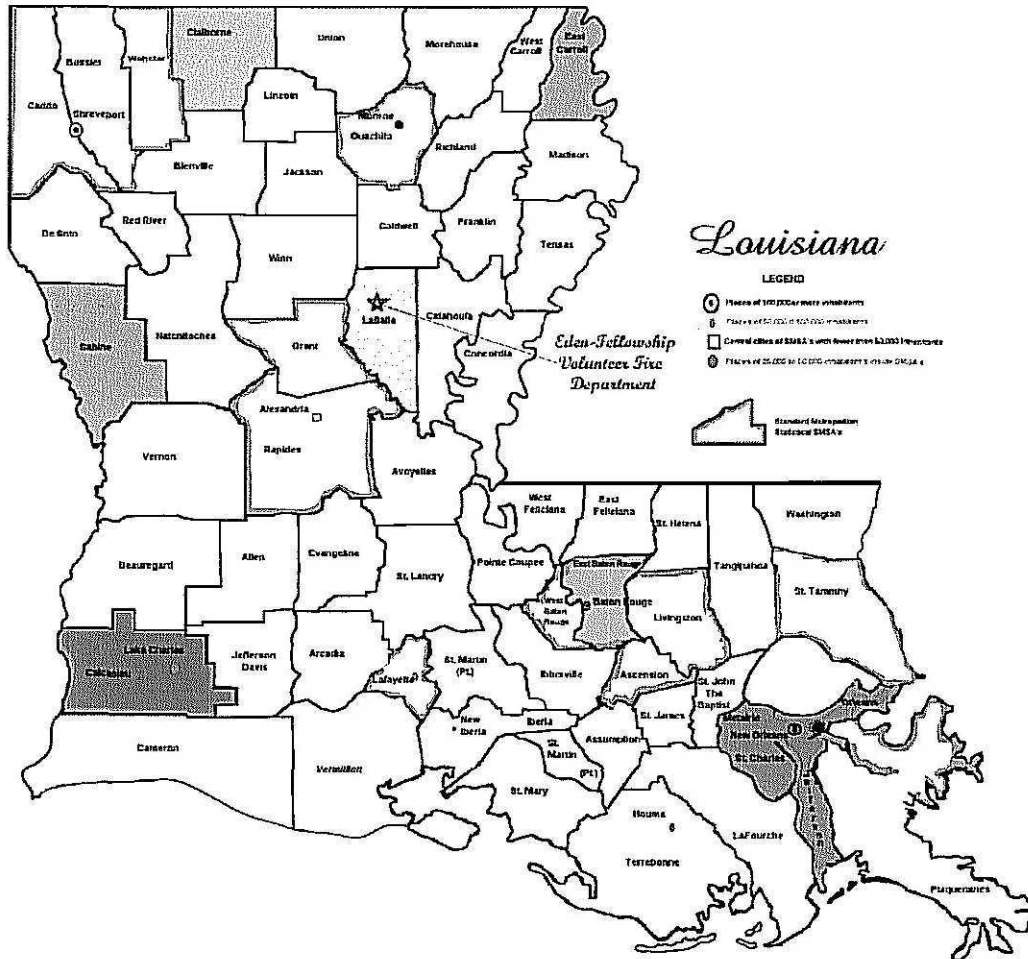


**EDEN-FELLOWSHIP  
VOLUNTEER FIRE DEPARTMENT**

**Financial Statements  
December 31, 2012**

# EDEN - FELLOWSHIP VOLUNTEER FIRE DEPARTMENT JENA, LA



## \* *Eden - Fellowship Volunteer Fire Department*

Eden - Fellowship Volunteer Fire Department was created by the LaSalle Parish Police Jury, as authorized by Louisiana Revised Statute 33:4562. The Fire Department is administered by a board of five commissioners who are appointed by the LaSalle Parish Police Jury. The Department owns and operates fire fighting facilities and engages in activities designed to provide fire protection to the Eden and Fellowship Communities.

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## **THE VERCHER GROUP**

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### MEMBERS

American Institute of  
Certified Public Accountants

Society of Louisiana  
Certified Public Accountants

### **INDEPENDENT ACCOUNTANT'S COMPILATION REPORT**

Eden Fellowship Volunteer Fire Department  
PO Box 1953  
Jena, LA 71342

We have compiled the accompanying financial statements of the governmental activities of Eden Fellowship Volunteer Fire Department (a component unit of the LaSalle Parish Police Jury, Louisiana) as of and for the year ended December 31, 2012. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of the Eden Fellowship Volunteer Fire Department is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management of the Eden Fellowship Volunteer Fire Department in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The Department has elected to omit substantially all of the disclosures ordinarily included in financial statements. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the department's financial condition. Accordingly, these financial statements are not designed for those who are not informed about such matters.

*The Vercher Group*

Jena, Louisiana  
May 17, 2013

**EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT**  
**Statement of Net Position**  
**December 31, 2012**

<b>ASSETS</b>	<b>GOVERNMENTAL ACTIVITIES</b>
Cash	\$ 81,154
Investments (Certificate of Deposit)	53,613
Taxes Receivable	61,677
Capital Assets, Net of Accumulated Depreciation	307,956
<b>TOTAL ASSETS</b>	<b>504,400</b>
<b>LIABILITIES</b>	
Accounts Payable	385
Loan Payable	42,090
<b>TOTAL LIABILITIES</b>	<b>42,475</b>
<b>NET POSITION</b>	
Invested in Capital Assets, Net of Related Debt	265,866
Unrestricted	196,059
<b>TOTAL NET POSITION</b>	<b>\$ 461,925</b>

See accountant's report.

# EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT

## Statement of Activities

Year Ended December 31, 2012

FUNCTIONS/PROGRAMS	EXPENSES	CHARGES FOR SERVICES	CAPITAL GRANTS	OPERATING GRANTS & OTHER CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES
Governmental Activities					
General Government	\$ (85,765)	\$ -0-	\$ 131,380	\$ -0-	\$ 45,615
Interest	(3,075)	-0-	-0-	-0-	(3,075)
Total Governmental Activities	<u>(88,840)</u>	<u>-0-</u>	<u>131,380</u>	<u>-0-</u>	<u>42,540</u>
GENERAL REVENUES					
Taxes					56,433
Fire Rebate					6,310
Revenue Sharing					3,603
Interest Earnings					614
Miscellaneous					1,339
TOTAL GENERAL REVENUES					<u>68,299</u>
CHANGE IN NET POSITION					110,839
NET POSITION – BEGINNING					351,086
NET POSITION – ENDING					<u>\$ 461,925</u>

See accountant's report.

**EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT**  
**Balance Sheet**  
**December 31, 2012**

<b>ASSETS</b>		
Cash	\$	81,154
Investments (Certificate of Deposits)		53,613
Taxes Receivable		61,677
<b>TOTAL ASSETS</b>		<u>196,444</u>
 <b>LIABILITIES &amp; FUND BALANCE</b>		
Accounts Payable		385
Fund Balance, Unassigned		196,059
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	\$	<u>196,444</u>

See accountant's report.

**EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT**  
**Reconciliation of the Balance Sheet – Governmental Funds**  
**to the Statement of Net Position**  
**Year Ended December 31, 2012**

Total fund balance – governmental funds	\$	196,059
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the balance sheet – governmental funds.		307,956
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Long-term liabilities including bonds payable are not due and payable in the current period and, therefore, are not reported in the governmental funds.

		(42,090)
Total net position of governmental activities	\$	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block; padding: 2px 10px;">461,925</div>

See accountant's report.

**EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT**  
**Statement of Revenues, Expenditures, & Changes in Fund Balance**  
**For the Year Ended December 31, 2012**

<b>REVENUES</b>		
Ad Valorem Tax	\$	56,433
Fire Rebate		6,310
Revenue Sharing		3,603
Interest		614
Miscellaneous		1,339
<b>TOTAL REVENUES</b>		<u>68,299</u>
<b>EXPENDITURES</b>		
Insurance		12,894
Office Expense		1,084
Auto Expense		3,420
Utilities		7,712
Capital Purchases		121,974
Debt Service		23,005
Miscellaneous		4,322
<b>TOTAL EXPENDITURES</b>		<u>174,411</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>		(106,112)
<b>OTHER FINANCING SOURCES</b>		
Capital Grants		131,380
<b>TOTAL OTHER FINANCING SOURCES</b>		<u>131,380</u>
<b>NET CHANGE IN FUND BALANCE</b>		25,268
<b>FUND BALANCE BEGINNING</b>		<u>170,791</u>
<b>FUND BALANCE ENDING</b>	\$	<u>196,059</u>

See accountant's report.



**EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT**  
**Reconciliation of the Statement of Revenues, Expenditures, & Changes in Fund Balances**  
**of Government Funds to the Statement of Activities**  
**Year Ended December 31, 2012**

Net change in fund balance – total governmental funds	\$ 25,268
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount which capital outlays exceeded depreciation in the current period.

Capital Outlays	121,974	
Depreciation	<u>(56,334)</u>	65,640

The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

	19,931
Change in net position of governmental activities	\$ 110,839

See accountant's report.